

## What Are Private Letter Rulings?

A Private Letter Ruling is an informational statement of the Commission's interpretation of statute or administrative rules and their application to a particular set of facts or circumstances. A Private Letter Ruling typically addresses unusual or complex questions pertaining to a particular taxpayer. Routine tax questions are generally addressed by the correspondence group of the Taxpayer Services Division.

The Commission will not issue a Private Letter Ruling to a taxpayer who has the issue pending before the Tax Commission on appeal. The weight given a Private Letter Ruling in a subsequent appeal by the same taxpayer depends upon the degree to which the underlying facts were adequately described to allow thorough consideration of the issues and interests involved.

To protect the privacy of the taxpayer, confidential information is removed from the private letter rulings prior to publication.

## Searchable Database of Private Letter Rulings

Due to the number of rulings available, we can't offer a full listing. Instead, we've provided this database that includes rulings dating back to 1989. **Hint:** put your search phrase in "quotes" to search for an exact phrase.

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